



Form CT-1040ES

June 2003 Estimated Connecticut Income Tax Payment Coupon For Individuals



Recent legislation increased the highest marginal Connecticut income tax rate from 4.5% to 5%. This increase is applicable to taxable years beginning on or after January 1, 2003. Any taxpayer required to make a Connecticut estimated income tax payment in June 2003 is required to pay an amount which is adjusted for the new rate. To determine the amount of your June 2003 payment, complete the **2003 Estimated Connecticut Income Tax Worksheet - June 2003 Catch-Up**, on Page 2.

General Instructions

Who Should File this Coupon? Use this coupon if you are required to make a June 2003 estimated income tax payment for the 2003 taxable year and you did not receive a preprinted coupon package from the Department of Revenue Services (DRS).

Pay by Credit Card: You may make payments of your 2003 estimated income tax by credit card. If you pay your estimated income tax by credit card, do not send in **Form CT-1040ES**. See *Payment Options* on Page 4.

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut source income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut source income** includes, but is not limited to, income from a business, profession, occupation, or trade conducted in this state, as well as income from the rental or sale of real or tangible property located in Connecticut.

Who is Required to Make Estimated Payments? You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2003 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2003 Connecticut income tax return**; or
- 100% of the income tax shown on your **2002 Connecticut income tax return**, if you filed a 2002 Connecticut income tax return that covered a 12-month period, recalculated by using the 2002 Recalculation Chart on Page 2. See **Informational Publication 2003(10)**, *Q & A on Connecticut Income and Withholding Tax Changes Effective January 1, 2003*.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2002 taxable year and you did not file a 2002 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut source income during the 2002 taxable year and you did not file a 2002 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2002 taxable year, you **must** use 90% of the income tax shown on your 2003 Connecticut income tax return as your required annual payment.

When to File: The June 2003 estimated payment is due on or before June 15, 2003. (Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.) An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Note: Taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

How Much Should I Pay? Complete the **2003 Estimated Connecticut Income Tax Worksheet - June 2003 Catch-Up**, on Page 2, to calculate your June installment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2004, for the 2003 taxable year. The required installment is the lesser of 66⅔% of the income tax shown on your 2003 Connecticut income tax return or 100% of the income tax shown on your 2002 Connecticut income tax return. See **Informational Publication 2003(10)**, *Q & A on Connecticut Income and Withholding Tax Changes Effective January 1, 2003*; and **Informational Publication 2002(10)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Annualized Income Installment Method: If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 99(33)**, *A Guide To Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

Interest: You may be charged interest, if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up for the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2004, or the date on which the underpayment is paid.

If you file your income tax return for the 2003 taxable year on or before January 31, 2004, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2004.

A farmer or fisherman who files a 2003 Connecticut income tax return on or before March 1, 2004, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Instructions for Completing Worksheet

Line 2: Enter the total of your estimated allowable Connecticut modifications. (See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income*, of **Form CT-1040** or **Form CT-1040NR/PY**, for information about allowable modifications.)

Social Security Benefit Adjustment: If you will file a federal income tax return as Single or Married Filing Separately and you expect your 2003 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits that you expect to report on your 2003 federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If you will file a federal income tax return as Married Filing Jointly or Head of Household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits that you expect to report on your 2003 federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet*, on Page 4, and include the amount from Line F on Line 2.

Line 3: Nonresidents and Part-Year Residents Only: If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line.

Line 5: Apportionment Factor: Nonresidents and part-year residents, if your Connecticut source income is **greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

Line 7: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0," if not applicable. (See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, of **Form CT-1040** or **Form CT-1040NR/PY**.)

Line 9: If you expect to owe federal alternative minimum tax for the 2003 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. (See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*.)

Line 11: Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter "0" if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*.)

Line 14: If your 2002 Connecticut income tax return covered a 12-month period, enter the amount from Line 2 of the *2002 Recalculation Chart* on Page 2. If you were a resident during the 2002 taxable year and you did not file a 2002 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2002 taxable year **with** Connecticut source income and you did not file a 2002 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

2003 ESTIMATED CONNECTICUT INCOME TAX WORKSHEET – June 2003 Catch-up

1. Federal adjusted gross income you expect in the 2003 taxable year (from 2003 federal Form 1040ES, 2003 Estimated Tax Worksheet, Line 1)	1.	_____
2. Allowable Connecticut modifications (additions or subtractions, see instructions, Page 1)	2.	_____
3. Connecticut adjusted gross income (combine Line 1 and Line 2) Nonresidents and Part-Year Residents: Enter your Connecticut source income if greater than your Connecticut adjusted gross income.	3.	_____
4. Connecticut income tax (complete the <i>Tax Calculation Schedule</i> , below)	4.	_____
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions, above)	5.	•
6. Multiply Line 5 by Line 4	6.	_____
7. Credit for income taxes paid to qualifying jurisdictions (see instructions, above)	7.	_____
8. Subtract Line 7 from Line 6	8.	_____
9. Estimated Connecticut Alternative Minimum Tax (see instructions, above)	9.	_____
10. Add Line 8 and Line 9	10.	_____
11. Adjusted Net Connecticut Minimum Tax Credit (see instructions, above)	11.	_____
12. Total estimated income tax (subtract Line 11 from Line 10)	12.	_____
13. Multiply Line 12 by 90% (66% for farmers and fishermen)	13.	_____
14. Enter the amount from Line 2 of the 2002 Recalculation Chart, below.	14.	_____
15. Enter the lesser of Line 13 or Line 14. (If Line 14 is blank, enter the amount from Line 13.)	15.	_____
16. Connecticut income tax withheld or expected to be withheld during the 2003 taxable year	16.	_____
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is \$500 or less, no estimated payment is required ...	17.	_____
18. Installment percentage	18.	.50
19. Multiply Line 17 by Line 18.	19.	_____
20. Amount paid with your April 2003 installment.	20.	_____
21. Subtract Line 20 from Line 19. Pay this amount for your June 2003 installment.	21.	_____

TAX CALCULATION SCHEDULE

1. Enter the amount from Line 3 of the <i>2003 Estimated Connecticut Income Tax Worksheet - June 2003 Catch-up</i> .	1.	_____	_____
2. Enter Personal Exemption (from <i>Table A, Exemptions for 2003 Taxable Year</i> , Page 3)	2.	_____	_____
3. Connecticut taxable income (subtract Line 2 from Line 1; if less than zero, enter "0")	3.	_____	_____
4. Connecticut income tax (from <i>Table B-1, Connecticut Income Tax – New 2003 Tax Rate</i> , Page 3)	4.	_____	_____
5. Enter decimal amount (from <i>Table C, Personal Tax Credits for 2003 Taxable Year</i> , Page 3; if zero, enter "0")	5.	•	_____
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.	_____	_____
7. CONNECTICUT INCOME TAX (subtract Line 6 from Line 4) Enter this amount on Line 4, 2003 Estimated Connecticut Income Tax Worksheet, above.	7.	_____	_____

2002 Recalculation Chart (for June 2003 Installment ONLY)

1. Enter your 2002 Connecticut Income Tax 1. _____
2. Enter your RECALCULATED 2002 Connecticut Income Tax (see chart below) 2. _____

Single or Married Filing Separately	Married Filing Jointly or Qualifying Widow(er)	Head of Household
If the amount on Line 1 is:	If the amount on Line 1 is:	If the amount on Line 1 is:
• Less than or equal to \$300, enter the amount of Line 1 on Line 2;	• Less than or equal to \$600, enter the amount of Line 1 on Line 2;	• Less than or equal to \$480, enter the amount of Line 1 on Line 2;
• More than \$300 but less than or equal to \$2,279, multiply Line 1 by 1.10 and enter on Line 2; or	• More than \$600 but less than or equal to \$4,221, multiply Line 1 by 1.10 and enter on Line 2; or	• More than \$480 but less than or equal to \$3,260, multiply Line 1 by 1.10 and enter on Line 2; or
• More than \$2,279, multiply Line 1 by 1.11 and enter on Line 2.	• More than \$4,221, multiply Line 1 by 1.11 and enter on Line 2.	• More than \$3,260, multiply Line 1 by 1.11 and enter on Line 2.

TABLE A - EXEMPTIONS FOR 2003 TAXABLE YEAR

Use the filing status that you expect to report on your 2003 tax return and your CONNECTICUT AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$ 0	\$25,000	\$12,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,000	\$26,000	\$11,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,000	\$27,000	\$10,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,000	\$28,000	\$ 9,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,000	\$29,000	\$ 8,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,000	\$30,000	\$ 7,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,000	\$31,000	\$ 6,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,000	\$32,000	\$ 5,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,000	\$33,000	\$ 4,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,000	\$34,000	\$ 3,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,000	\$35,000	\$ 2,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,000	\$36,000	\$ 1,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,000	\$37,000	\$ 500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

TABLE B-1 - CONNECTICUT INCOME TAX - New 2003 Tax Rate

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.
For example, if the amount on Line 3 is \$13,000 enter \$450.00 on Line 4. $\$13,000 - \$10,000 = \$3,000$ $\$3,000 \times .05 = \150.00 $\$150.00 + \$300.00 = \$450.00$	For example, if the amount on Line 3 is \$22,500 enter \$725.00 on Line 4. $\$22,500 - \$20,000 = \$2,500$ $\$2,500 \times .05 = \125.00 $\$125.00 + \$600.00 = \$725.00$	For example, if the amount on Line 3 is \$20,000 enter \$680.00 on Line 4. $\$20,000 - \$16,000 = \$4,000$ $\$4,000 \times .05 = \200.00 $\$200.00 + \$480.00 = \$680.00$

TABLE C - PERSONAL TAX CREDITS FOR 2003 TAXABLE YEAR

Use the filing status that you expect to report on your 2003 tax return and your CONNECTICUT AGI* (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI*		DECIMAL AMOUNT	CONNECTICUT AGI*		DECIMAL AMOUNT	CONNECTICUT AGI*		DECIMAL AMOUNT	CONNECTICUT AGI*		DECIMAL AMOUNT
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$12,500	\$15,600	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,600	\$16,100	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,100	\$16,600	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,600	\$17,100	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,100	\$17,600	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,600	\$18,100	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,100	\$18,600	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,600	\$19,100	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,100	\$20,800	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,800	\$21,300	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,300	\$21,800	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,800	\$22,300	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,300	\$26,000	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,000	\$26,500	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,500	\$27,000	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,000	\$27,500	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,500	\$28,000	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,000	\$50,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,000	\$50,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$50,500	\$51,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,000	\$51,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$51,500	\$52,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,000	\$52,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$52,500	\$53,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,000	\$53,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$53,500	\$54,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,000	\$54,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$54,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

*** Important:** Form CT-1040NR/PY filers **must** use income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET

Enter the amount you expect to enter on **Form CT-1040EZ**, **Form CT-1040**, or **Form CT-1040NR/PY**, Line 1.

If your filing status is **Single** or **Married Filing Separately**, is the amount on Line 1 \$50,000 or more?

- ☐ **Yes: Complete** this worksheet.
- ☐ **No: Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2003 Estimated Connecticut Income Tax Worksheet**, Line 2.

If your filing status is **Married Filing Jointly** or **Head of Household**, is the amount on Line 1 \$60,000 or more?

- ☐ **Yes: Complete** this worksheet.
- ☐ **No: Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2003 Estimated Connecticut Income Tax Worksheet**, Line 2.

A. Enter the amount you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.
B. Enter the amount you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 9. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 18.	E.
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2003 Estimated Connecticut Income Tax Worksheet , Line 2. (If Line D is greater than or equal to Line E, enter "0.")	F.

* You may obtain federal Publication 505 by calling the IRS at: **1-800-829-3676** or by visiting the IRS Web site at: **www.irs.gov**

PAYMENT OPTIONS

If you filed a 2001 Connecticut income tax return, you may elect to pay your estimated 2003 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee, and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

To Pay by Credit Card:

- Call Official Payments Corporation toll-free at: **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: **www.officialpayments.com** and select Payment Center.

Do not send in Form CT-1040ES if you make your payment by credit card. Your payment will be effective on the date you make the charge.

To Pay by Mail:

Make your check or money order payable to: "**Commissioner of Revenue Services**." To ensure proper posting of your payment, write your Social Security Number(s) and "**2003 Form CT-1040ES**" on the front of your check or money order. Be sure to sign your check and paper clip it to the front of your coupon. **Do not send cash.**

COMPLETING THE PAYMENT COUPON

Complete all required taxpayer identification information. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2002 income tax. If you file this coupon, preprinted, personalized coupons will be mailed to you for the 2003 taxable year.

..... Cut Here

CT-1040ES ESTIMATED CONNECTICUT INCOME TAX PAYMENT		2003
Your Social Security Number ▶ 	Spouse's Social Security Number ▶ 	DUE DATE
Your First Name and Middle Initial Last Name	1. Payment Amount ▶ 	
Spouse's First Name and Middle Initial Last Name	Send completed coupon and payment to: Department of Revenue Services PO Box 2932 Hartford CT 06104-2932	
Home Address (number and street), Apartment Number, PO Box		
City, Town, or Post Office State ZIP Code		

- **Do not file this coupon if no payment is due or if you pay by credit card (see Payment Options above).**
- Pay total amount shown on Line 1.
- Print all information. Include your spouse's Social Security Number, if filing jointly.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Make your check or money order payable to the "**Commissioner of Revenue Services**."
- To ensure proper posting, write your SSN(s) and "**2003 Form CT-1040ES**" on your check or money order.